



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

CLERK OF THE COURT

If you wish to file a petition with this Court to contest a deficiency in tax determined by the Internal Revenue Service, a statutory NOTICE OF DEFICIENCY must have been issued to you by the Internal Revenue Service. Unless the NOTICE OF DEFICIENCY is addressed to you outside the United States, your petition must be filed within 90 days from the date the NOTICE OF DEFICIENCY was issued to you by the Internal Revenue Service. (If the NOTICE OF DEFICIENCY is addressed to you outside the United States, your petition must be filed within 150 days from the date the NOTICE OF DEFICIENCY was issued to you by the Internal Revenue Service.) This time **CANNOT BE EXTENDED**.

Following this letter are the instructions and forms necessary for beginning a deficiency case. **BEFORE FILLING OUT ANY OF THE FORMS, YOUR FIRST STEP IS TO READ THE INSTRUCTIONS CAREFULLY.**

Please note that Tax Court case information such as name, filings by the parties and actions taken by the Court can be found at the Tax Court website at www.ustaxcourt.gov. This information is updated Monday through Friday at 6:00 p.m.


Charles S. Casazza
Clerk of the Court

*** INSTRUCTIONS ***

Election of Small Tax Case Procedure & Preparation of Petitions for Cases Based Upon a Notice of Deficiency



United States Tax Court
Washington, D.C.

CONTENTS

Introduction	1
Bringing a Case In the Tax Court	1
Small Tax Case Petition Form	2
Electing the Small Tax Case Procedure	2
Filing Fee and Case Identification	2
Choosing the Place of Trial	3
Places for Hearing Small Tax Cases	3
Mailing Petition and Other Papers	4
Trial Calendar Assignment	4
Removal of Small Tax Case Designation	4
Informal Trial Procedure	4
Finality of Decision	5

**ADDRESS ALL MAIL TO:
United States Tax Court
400 Second Street, N.W.
Washington, D.C. 20217**

ELECTION OF SMALL TAX CASE PROCEDURES AND PREPARATION OF PETITIONS IN DEFICIENCY CASES

Introduction

Congress has provided a simple and informal procedure in the United States Tax Court whereby taxpayers may dispute a deficiency in taxes determined by the Commissioner of Internal Revenue in a **Notice of Deficiency**. This simplified procedure is limited to those cases where the amount in dispute is \$50,000 or less and provides for their early trial in the United States Tax Court.

The United States Tax Court is a court of record and is not connected in any way with the Internal Revenue Service. The Tax Court decides whether a tax deficiency determined by the Commissioner of Internal Revenue is correct.

If a **Notice of Deficiency** has been issued in which the amount of the deficiency, and additions to tax, if any, or the part of it you wish to dispute, is \$50,000 or less (and you are not claiming an overpayment of more than \$50,000) for any one year, you may use the simplified procedure for small tax cases. The following instructions tell you how to proceed and how to complete the required forms. Use the Quick Checklist to be sure you have given all the needed information.

You may file a petition with the Tax Court only after the Commissioner of Internal Revenue has sent you a **Notice of Deficiency**, sometimes called a "90-day letter." The **Notice of Deficiency** shows the year and the amount of any deficiency determined and states that it is a **Notice of Deficiency**. It will tell you that the deficiency determined by the Commissioner of Internal Revenue will be assessed against you after 90 days from the date of mailing of the letter unless within that period of time you file a petition with the United States Tax Court.

Bringing a Case In the Tax Court

You may begin a case in the United States Tax Court by paying a filing fee and filing a proper petition with the Court in Washington, D.C. You must file your petition no later than 90 days (150 days if the notice is addressed to a person outside the United States) after the **Notice of Deficiency** was mailed to you. Saturdays, Sundays, or local holidays in the District of Columbia are not counted as the last day. The date shown on the **Notice of Deficiency** is the date the notice was mailed to you.

To be timely filed, the petition must be actually received by the Court within the 90-day period, **or** the petition must be mailed within the 90-day period by either Certified or Registered mail, **or** received in an envelope which bears a U.S. Postal Service postmark within the 90-day period, **or** the petition must be sent within the 90-day period using one of the following specific services offered by designated private delivery service companies:

1. Airborne Express: Overnight Air Express Service, Next Afternoon Service, and Second Day Service,
2. DHL Worldwide Express: DHL "Same Day" Service and DHL USA Overnight,
3. Federal Express: FedEx Priority Overnight, FedEx Standard Overnight, and FedEx 2Day, and
4. United Parcel Service: UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, and UPS 2nd Day Air A.M.

Because the 90-day period is set by law and cannot be extended by the Court, it is important that you keep a copy of any receipt to show that you timely filed your petition. If your petition is even one day late, your case must be dismissed for late filing because the law allows the Court to hear only those cases for which a petition is filed within the 90-day period.

Please note that the time period is 90 days and not 3 months. For example, for a **Notice of Deficiency** mailed on April 11, 2000, the last day for delivering or mailing a petition would be July 10, 2000 -- 90 days later. It would not be July 11, 2000 -- 3 months later. By filing your petition early you will insure your right to dispute in the Tax Court the claim made against you by the Commissioner of Internal Revenue.

Small Tax Case Petition Form

A simple printed form -- Petition, Form 2 -- can be found after these instructions. The Court requires one original petition form and two copies. You should keep one copy of the completed petition form for your records.

When completing the form, fill in all the information requested. The information you must give (though not in this order) is: (1) the years for which the Commissioner of Internal Revenue claims a tax deficiency, (2) the disputed dollar amount of the deficiency for each year, (3) the dollar amount of any tax overpayment you are claiming for each deficiency year, (4) the city and State where the office of the Internal Revenue Service that issued your **Notice of Deficiency** is located, (5) your social security number (or other taxpayer identification number, if any), (6) a short statement of any change the Internal Revenue Service wants to make in your tax return with which you do not agree, and (7) why you do not agree with the change. Only the person or persons to whom the **Notice of Deficiency** is addressed may properly begin a case. If the **Notice of Deficiency** is addressed to only one person, only that person should enter his or her name in the blank space above the word "Petitioner[s]"; and sign and date the form. If the **Notice of Deficiency** is addressed to more than one person and both wish to dispute the deficiency, then both names should be entered in the blank space above the word "Petitioner[s]", and both should sign and date the form. Also show your present address and telephone number in the places indicated, and be sure to attach a complete copy of your **Notice of Deficiency** to the original and each copy of the petition. **You should not attach anything else to the petition.**

Electing the Small Tax Case Procedure

If your case meets the \$50,000 test, you may elect to have your case handled as a small tax case under the simple, informal procedure. To do this, leave blank the box at the end of your Petition, Form 2.

Filing Fee and Case Identification

The fee for filing a petition is \$60.00 and is payable when you file your petition. If you are unable to pay the filing fee, you may request that the Court waive the fee by submitting an affidavit containing specific financial information which establishes your inability to make such payment.

Upon receipt of your petition, the Clerk of the Court will assign to your case a special number, called a docket number. That number will be followed by the letter "S" if you select the small tax case procedure. (For example: Docket Number 1627-00S.) Once you know your case's docket number you should put it on all documents or letters that you send to the Court.

Choosing the Place of Trial

You may select from the list below a place of trial in the city nearest you. The cities marked by asterisks(*) are those in which only small tax case trials are heard. In the other cities, both regular and small tax cases are heard. Form 5, Designation of Place of Trial, should be completed and mailed to the Court with your petition. At the top of the Designation of Place of Trial form, fill in your name (names of both husband and wife for a joint petition) above the word "[Petitioner[s]]." Choose the city nearest you in which you would like your trial held and enter it in the space provided on the form. Then, date and sign it and forward it with two copies to the Clerk of the United States Tax Court.

Places for Hearing Small Tax Cases

Alabama

Birmingham
Mobile

Alaska

Anchorage

Arizona

Phoenix

Arkansas

Little Rock

California

*Fresno
Los Angeles
San Diego
San Francisco

Colorado

Denver

Connecticut

Hartford

District of Columbia

Washington

Florida

Jacksonville
Miami
*Tallahassee
Tampa

Georgia

Atlanta

Hawaii

Honolulu

Idaho

Boise
*Pocatello

Illinois

Chicago
*Peoria

Indiana

Indianapolis

Iowa

Des Moines

Kansas

*Wichita

Kentucky

Louisville

Louisiana

New Orleans
*Shreveport

Maine

*Portland

Maryland

Baltimore

Massachusetts

Boston

Michigan

Detroit

Minnesota

St. Paul

Mississippi

Jackson
Biloxi

Missouri

Kansas City
St. Louis

Montana

*Billings
Helena

Nebraska

Omaha

Nevada

Las Vegas
Reno

New Mexico

Albuquerque

New York

*Albany
Buffalo
New York City
*Syracuse
Westbury

North Carolina

Winston-Salem

North Dakota

*Bismarck

Ohio

Cincinnati
Cleveland
Columbus

Oklahoma

Oklahoma City

Oregon

Portland

Pennsylvania

Philadelphia
Pittsburgh

South Carolina

Columbia

South Dakota

*Aberdeen

Tennessee

Knoxville
Memphis
Nashville

Texas

Dallas
El Paso
Houston
Lubbock
San Antonio

Utah

Salt Lake City

Vermont

*Burlington

Virginia

Richmond
Roanoke

Washington

Seattle
Spokane

West Virginia

Charleston
Huntington

Wisconsin

Milwaukee

Wyoming

*Cheyenne

Mailing Petition and Other Papers

Four copies of the petition (Form 2) have been supplied with these instructions. You must submit to the Court the original and two copies of the petition. You should keep the last copy of the petition for your records. Remember to attach to each copy of the petition submitted to the Court a complete copy of your **Notice of Deficiency**.

There are also four copies of a form titled Designation of Place of Trial (Form 5). You should submit an original and two copies to the Court. You should keep the last copy of the form for your records.

You should also enclose a check or money order for your \$60.00 filing fee. Make your check or money order payable to the "Clerk, United States Tax Court."

After your petition is filed, the Court will send a copy to the lawyer for the Commissioner of Internal Revenue.

Trial Calendar Assignment

Cases are calendared for trial in the order in which they are begun based upon the city designated as the place of trial. Trial sessions will be announced and a notice of trial will be sent to you about 60 days before the trial date. The trial date will be set to give you a hearing as quickly as possible.

Removal of Small Tax Case Designation

At any time before trial, the Court, on its own motion or on a motion filed by you or by the Commissioner of Internal Revenue, may remove the small tax case designation from your case and direct that it be handled as a regular case. After trial but before final decision, the Court may order proceedings as a small tax case discontinued if the disputed deficiency or claimed overpayment will exceed \$50,000 or justice requires discontinuance, taking into account the inconvenience and expense for both parties that would result from taking such action.

Informal Trial Procedure

You may represent yourself or you may be represented by anyone you choose who is admitted to practice before the Tax Court. Many petitioners in small tax cases represent themselves. The trial will be conducted in an orderly manner and as simply as possible.

If you have receipts or other paper or documents which support your claim, you should bring them with you when you come to Court for trial. The Court will try to help you develop the facts in your case through your testimony and that of other witnesses, and any receipts, papers, or documents which you bring with you to the trial.

Any information or documents which you previously supplied to the Internal Revenue Service are not available to the Court and, therefore, you must be prepared to present your oral information as testimony and have available any necessary documents to be received in evidence at trial. If you need documents which you have given to the Internal Revenue Service to support your claim, you should ask the Government lawyer to bring them to court for the trial of your case. Where original documents are lost or destroyed you may offer copies, if you have them.

Your testimony and that of any other witness will be recorded, and you may order and pay for a transcript of the testimony if you wish.

Finality of Decision

If you elect to have your case tried as a Small Tax Case under the provisions of section 7463 of the Internal Revenue Code, the decision of the Tax Court is final and cannot be appealed. Therefore, if the decision is in your favor, in whole or in part, the Government cannot appeal to a higher court to change the decision. On the other hand, if the Tax Court decides the deficiency claimed by the Commissioner of Internal Revenue is correct, in whole or in part, you cannot appeal.

UNITED STATES TAX COURT

(FIRST)

(MIDDLE)

(LAST)

(PLEASE TYPE OR PRINT)

Petitioner(s)

V.
COMMISSIONER OF INTERNAL REVENUE
Respondent

Docket No.

PETITION

1. Petitioner(s) disagree(s) with the tax deficiency(ies) for the year(s) _____
as set forth in the NOTICE OF DEFICIENCY dated _____, A COPY OF WHICH IS
ATTACHED. The notice was issued by the Office of the Internal Revenue Service at

(CITY AND STATE)

2. Petitioner(s) taxpayer identification (e.g. social security) number(s) is (are)

3. Petitioner(s) dispute(s) the following:

Year	Amount of Deficiency Disputed	Addition to Tax (Penalty if any, Disputed	Amount of Over- payment Claimed
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

4. Set forth those adjustments, i.e. changes, in the NOTICE OF DEFICIENCY with which you disagree and why you disagree.

Petitioner(s) request(s) that this case be conducted under the "small tax case" procedures to provide the taxpayer(s) with an informal, prompt, and inexpensive hearing. A decision in a "small tax case" is final and cannot be appealed to a Court of Appeals by the Internal Revenue Service or the Petitioner(s). If you do not want this case conducted as a "small tax case" place an "X" in the following box. ☐

SIGNATURE OF PETITIONER

DATE

(PRINT) MAILING ADDRESS

()

CITY STATE ZIP CODE AREA CODE TELEPHONE NO.

SIGNATURE OF PETITIONER (SPOUSE)
(IF NAMED IN A NOTICE OF DEFICIENCY)

DATE

(PRINT) MAILING ADDRESS

()

CITY STATE ZIP CODE AREA CODE TELEPHONE NO.

SIGNATURE OF COUNSEL
(IF RETAINED BY PETITIONER)

(PRINT) MAILING ADDRESS

()

TAX COURT BAR NUMBER OF COUNSEL

CITY STATE ZIP CODE AREA CODE TELEPHONE NO.

UNITED STATES TAX COURT

(FIRST)

(MIDDLE)

(LAST)

(PLEASE TYPE OR PRINT)

Petitioner(s)

V.
COMMISSIONER OF INTERNAL REVENUE
Respondent

Docket No.

PETITION

1. Petitioner(s) disagree(s) with the tax deficiency(ies) for the year(s) _____
as set forth in the NOTICE OF DEFICIENCY dated _____, A COPY OF WHICH IS
ATTACHED. The notice was issued by the Office of the Internal Revenue Service at

(CITY AND STATE)

2. Petitioner(s) taxpayer identification (e.g. social security) number(s) is (are)

3. Petitioner(s) dispute(s) the following:

Year	Amount of Deficiency Disputed	Addition to Tax (Penalty if any, Disputed	Amount of Over- payment Claimed
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

4. Set forth those adjustments, i.e. changes, in the NOTICE OF DEFICIENCY with which you disagree and why you disagree.

Petitioner(s) request(s) that this case be conducted under the "small tax case" procedures to provide the taxpayer(s) with an informal, prompt, and inexpensive hearing. A decision in a "small tax case" is final and cannot be appealed to a Court of Appeals by the Internal Revenue Service or the Petitioner(s). If you do not want this case conducted as a "small tax case" place an "X" in the following box. ☐

SIGNATURE OF PETITIONER

DATE

(PRINT) MAILING ADDRESS

()

CITY STATE ZIP CODE AREA CODE TELEPHONE NO.

SIGNATURE OF PETITIONER (SPOUSE)
(IF NAMED IN A NOTICE OF DEFICIENCY)

DATE

(PRINT) MAILING ADDRESS

()

CITY STATE ZIP CODE AREA CODE TELEPHONE NO.

SIGNATURE OF COUNSEL
(IF RETAINED BY PETITIONER)

(PRINT) MAILING ADDRESS

()

TAX COURT BAR NUMBER OF COUNSEL

CITY STATE ZIP CODE AREA CODE TELEPHONE NO.

UNITED STATES TAX COURT

(FIRST)

(MIDDLE)

(LAST)

(PLEASE TYPE OR PRINT)

Petitioner(s)

V.
COMMISSIONER OF INTERNAL REVENUE
Respondent

Docket No.

PETITION

1. Petitioner(s) disagree(s) with the tax deficiency(ies) for the year(s) _____
as set forth in the NOTICE OF DEFICIENCY dated _____, A COPY OF WHICH IS
ATTACHED. The notice was issued by the Office of the Internal Revenue Service at

(CITY AND STATE)

2. Petitioner(s) taxpayer identification (e.g. social security) number(s) is (are)

3. Petitioner(s) dispute(s) the following:

Year	Amount of Deficiency Disputed	Addition to Tax (Penalty if any, Disputed	Amount of Over- payment Claimed
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

4. Set forth those adjustments, i.e. changes, in the NOTICE OF DEFICIENCY with which you disagree and why you disagree.

Petitioner(s) request(s) that this case be conducted under the "small tax case" procedures to provide the taxpayer(s) with an informal, prompt, and inexpensive hearing. A decision in a "small tax case" is final and cannot be appealed to a Court of Appeals by the Internal Revenue Service or the Petitioner(s). If you do not want this case conducted as a "small tax case" place an "X" in the following box. ☐

SIGNATURE OF PETITIONER

DATE

(PRINT) MAILING ADDRESS

()

CITY STATE ZIP CODE AREA CODE TELEPHONE NO.

SIGNATURE OF PETITIONER (SPOUSE)
(IF NAMED IN A NOTICE OF DEFICIENCY)

DATE

(PRINT) MAILING ADDRESS

()

CITY STATE ZIP CODE AREA CODE TELEPHONE NO.

SIGNATURE OF COUNSEL
(IF RETAINED BY PETITIONER)

(PRINT) MAILING ADDRESS

()

TAX COURT BAR NUMBER OF COUNSEL

CITY STATE ZIP CODE AREA CODE TELEPHONE NO.

UNITED STATES TAX COURT

.....	}	Docket No.
Petitioner(s)		
V.		
COMMISSIONER OF INTERNAL REVENUE,		
Respondent		

DESIGNATION OF PLACE OF TRIAL

Petitioner(s) hereby designate(s).....
City and State
as the place of trial of this case.

.....
Signature of Petitioner or Counsel

Dated:, 20....

UNITED STATES TAX COURT

.....	}	Docket No.
Petitioner(s)		
V.		
COMMISSIONER OF INTERNAL REVENUE,		
Respondent		

DESIGNATION OF PLACE OF TRIAL

Petitioner(s) hereby designate(s).....
City and State
as the place of trial of this case.

.....
Signature of Petitioner or Counsel

Dated:, 20....

UNITED STATES TAX COURT

.....	}	Docket No.
Petitioner(s)		
V.		
COMMISSIONER OF INTERNAL REVENUE,	}	
Respondent		

DESIGNATION OF PLACE OF TRIAL

Petitioner(s) hereby designate(s).....
City and State
as the place of trial of this case.

.....
Signature of Petitioner or Counsel

Dated:, 20....

Quick Checklist

When you file your petition, be sure to include all of the following information and attachments:

- ☐ Your full name (both names if the **Notice of Deficiency** was addressed to both you and your spouse and both wish to dispute the deficiency).
- ☐ The years of the claimed deficiencies.
- ☐ The name of the city and State from which the Internal Revenue Service sent your **Notice of Deficiency**.
- ☐ Your social security or other taxpayer identification number.
- ☐ (a) The year; (b) amount of the disputed deficiency; (c) amount of any disputed addition to tax (additional amount or penalty), and (d) for an overpayment, the amount claimed.
- ☐ A statement of the Internal Revenue Service's proposed changes with which you do not agree.
- ☐ Your reasons for disagreement with the proposed changes.
- ☐ Your signature, date, present address, and telephone number at the bottom of the petition.
- ☐ Your spouse's signature, date, present address, and telephone number if you are filing a joint petition.
- ☐ In your envelope include: (a) The original and two copies of your petition with a complete copy of your **Notice of Deficiency** attached to the original and each copy, (b) your \$60.00 filing fee in the form of a check or money order, payable to "Clerk, United States Tax Court", and (c) the original and two copies of your Designation of Place of Trial showing in which city you wish your case to be tried.

Be sure to keep a copy of the completed petition and a copy of the completed Designation of Place of Trial for your records.